

FIGURE 1

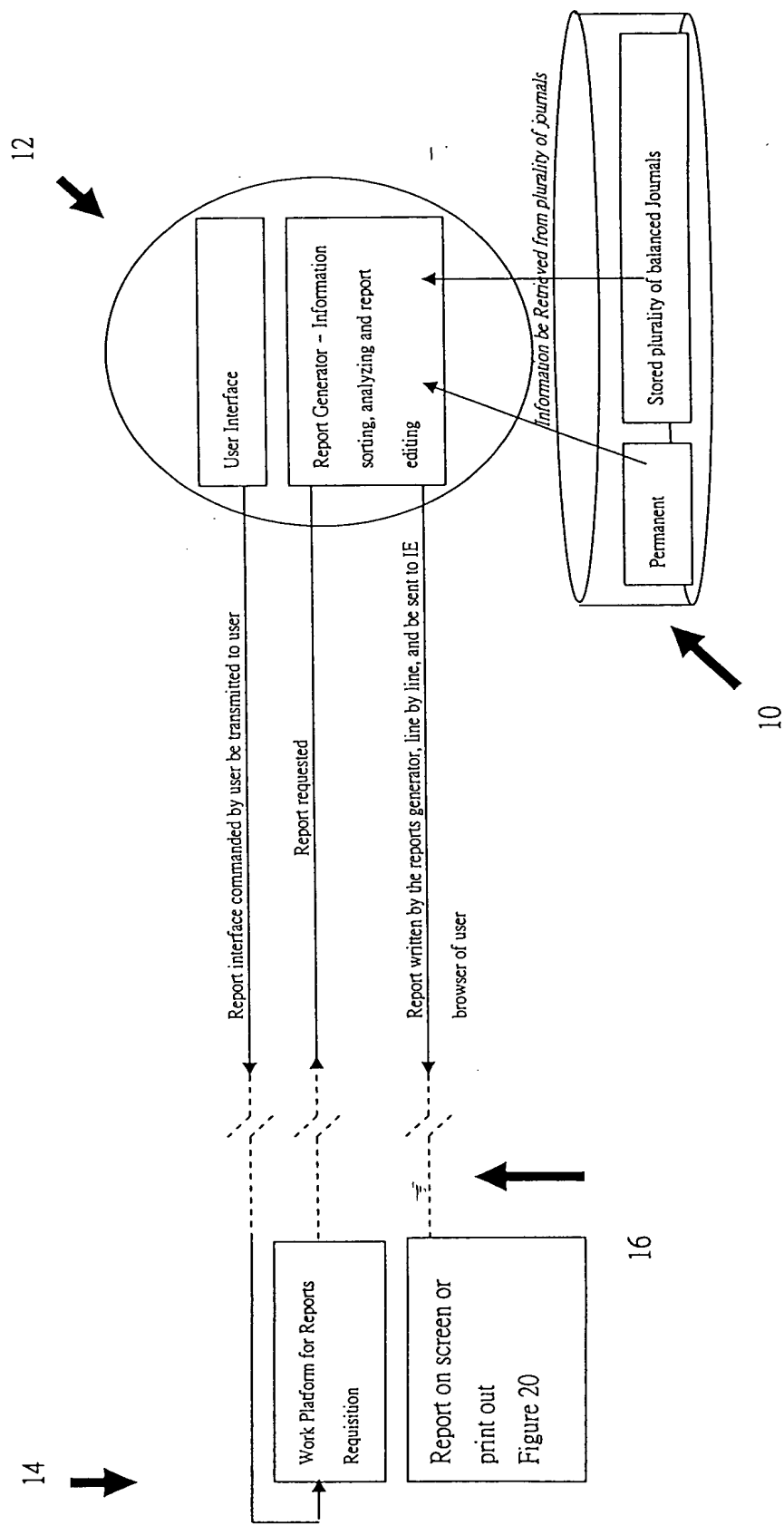


FIGURE 2

The flowchart illustrates the accounting cycle for credit and debit posting, starting with the identification of a transaction type and proceeding through the calculation of the credit or debit amount, and finally the creation of the journal entry.

Transaction Identification: The process begins with a decision point: "Whether user input amount in debit or credit cell in JJ page?". If the user input is in the debit cell, the flow proceeds to the "Debit Amount processed" section. If the user input is in the credit cell, the flow proceeds to the "Credit Amount processed" section.

Debit Amount processed: This section branches into five transaction types: AR-Credit Sale, AP-Credit Purchase, Rec-Monetary In, Pay-Monetary Out, and TT-Monetary Transfer. Each transaction type leads to a specific account and then to a debit or credit entry in the journal.

- AR-Credit Sale:** Account Receivable (S) leads to Income (O), which results in a Debit (DR) and a Credit (CR) entry.
- AP-Credit Purchase:** Account Payable (S) leads to Cost (O), which results in a Debit (DR) and a Credit (CR) entry.
- Rec-Monetary In:** Monetary Account Inflow, eg. Bank (S) leads to Income Or Credit Sale Settlement (O), which results in a Debit (DR) and a Credit (CR) entry.
- Pay-Monetary Out:** Monetary Account Outflow, eg. Bank (S) leads to Cost expense Or Credit Purchase (O), which results in a Debit (DR) and a Credit (CR) entry.
- TT-Monetary Transfer:** Monetary Account Outflow (S) leads to Monetary Account Inflow (O), which results in a Debit (DR) and a Credit (CR) entry.

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Journal Entry Creation: The flowchart concludes with the creation of the journal entry. The user is prompted to "Create Journal - Figure 10 Item 1". The flowchart also includes a "Procedure repeat for another set of transaction data in same transactions in same journal" loop.

S : record set (S) O : record set (O) Debit Flow Credit Flow Amount Created

FIGURE 3

Procedure repeat for
another set of
transaction data in
same transactions set
in same journal -

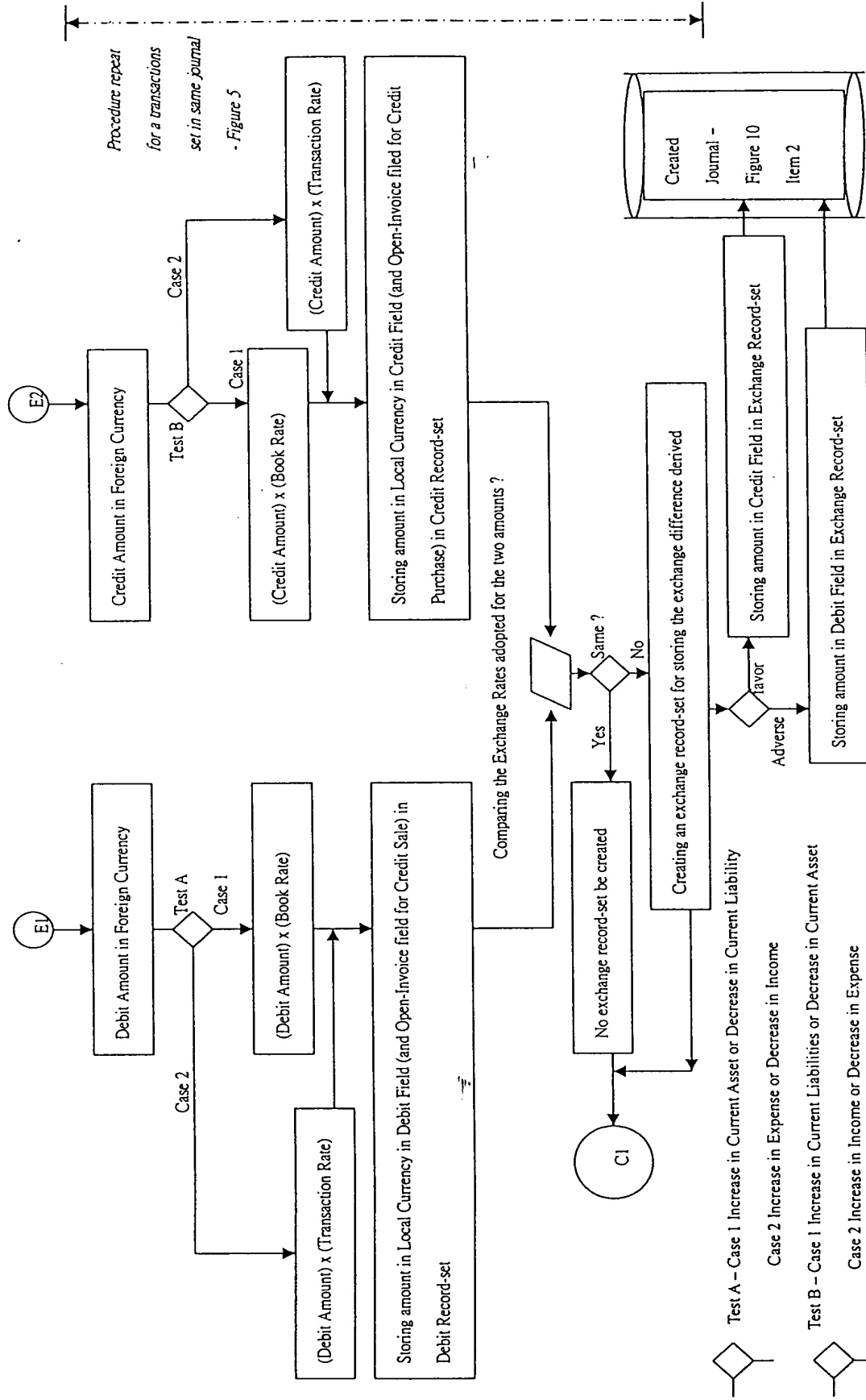


FIGURE 4

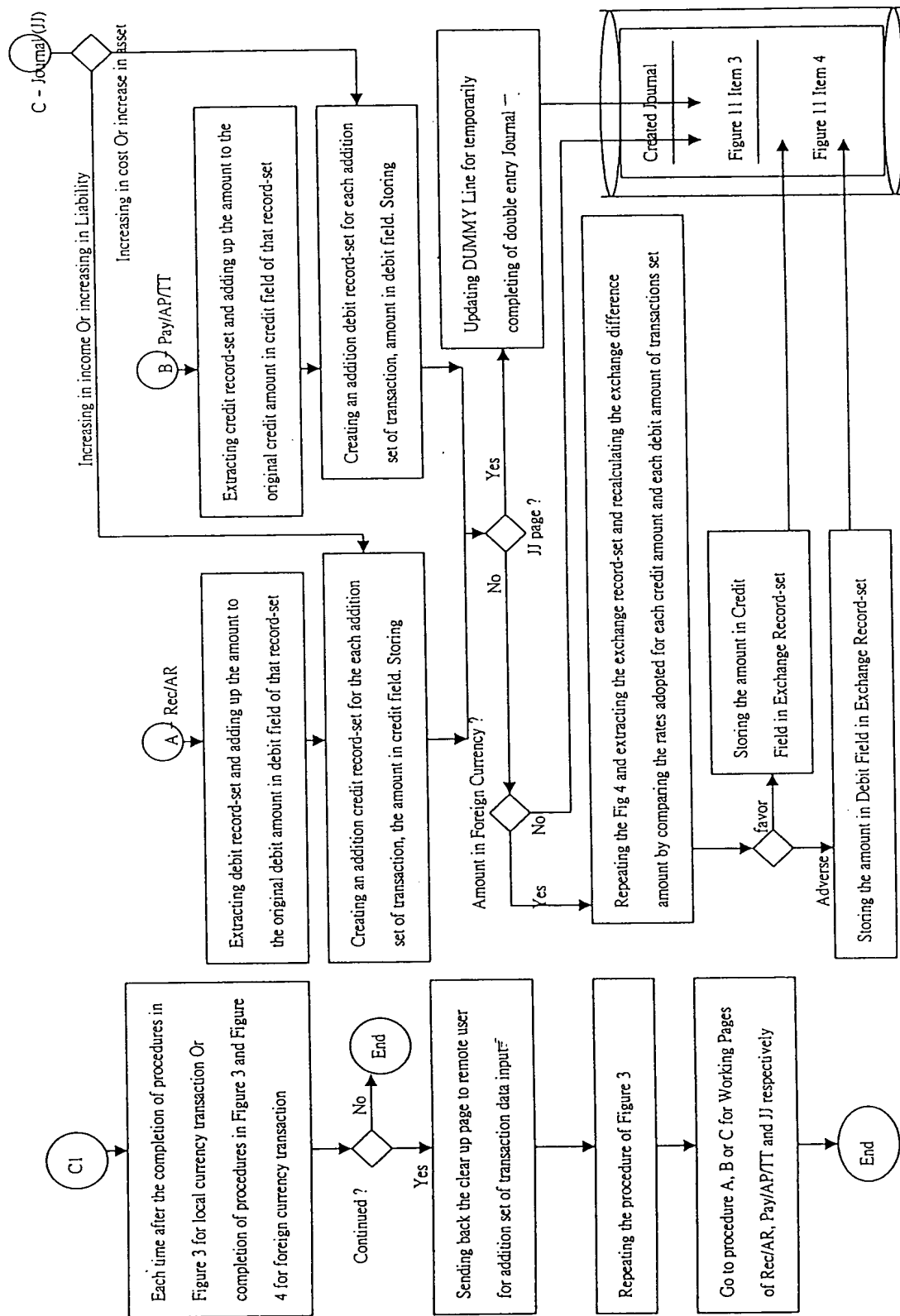


FIGURE 5

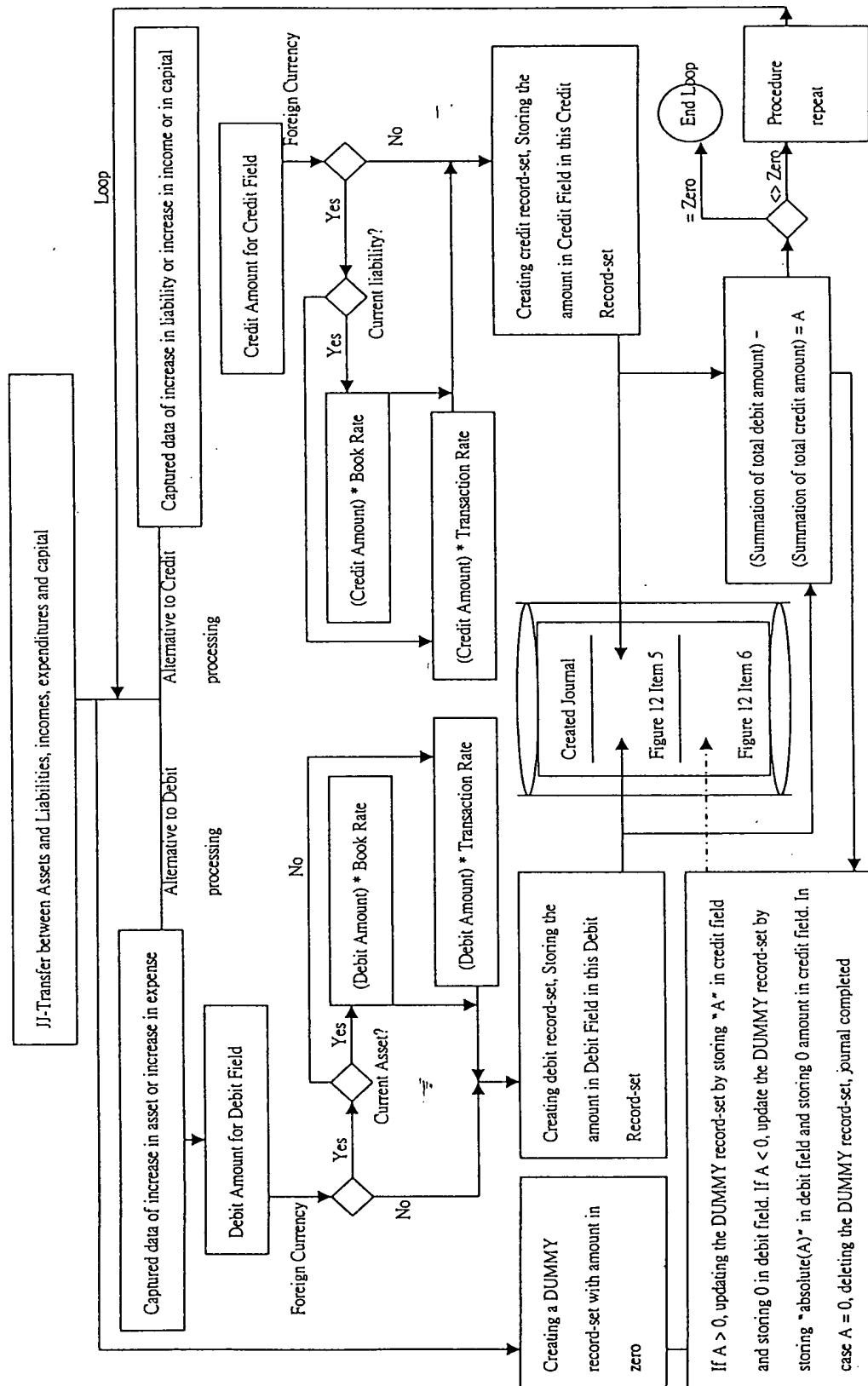


FIGURE 6

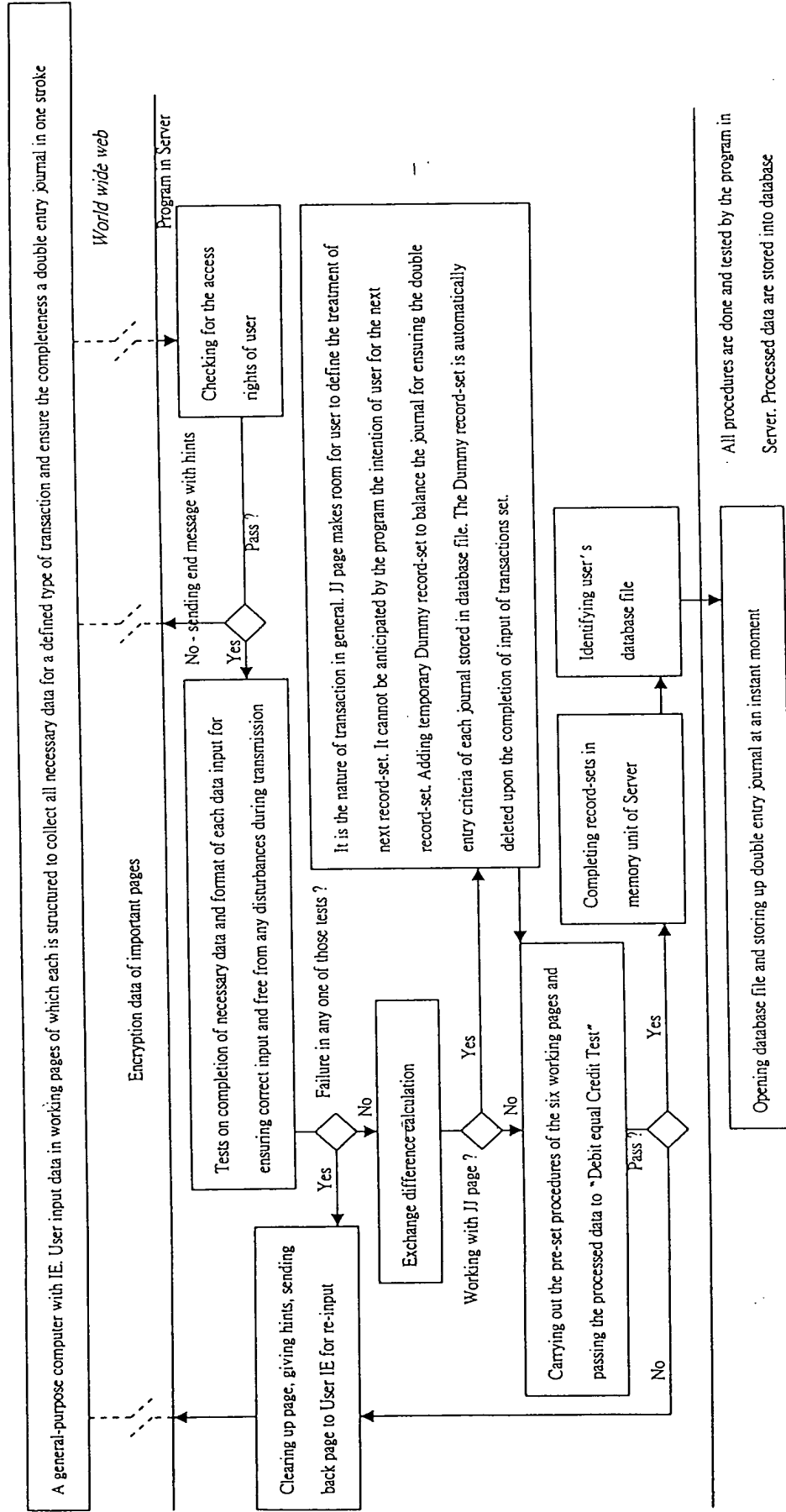
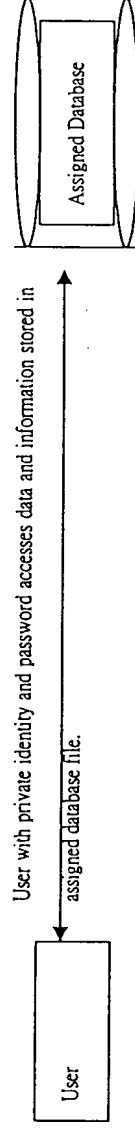


FIGURE 7

1. *Single User*



2. *Multi-Users Locally or all over the world*

Program recognizes identity and password of each of plurality of users and points them to their own separate and independent database files.

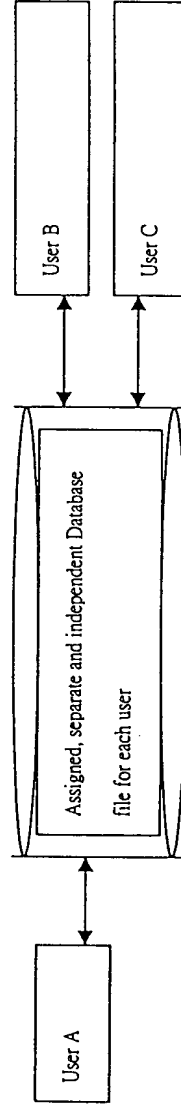


FIGURE 8

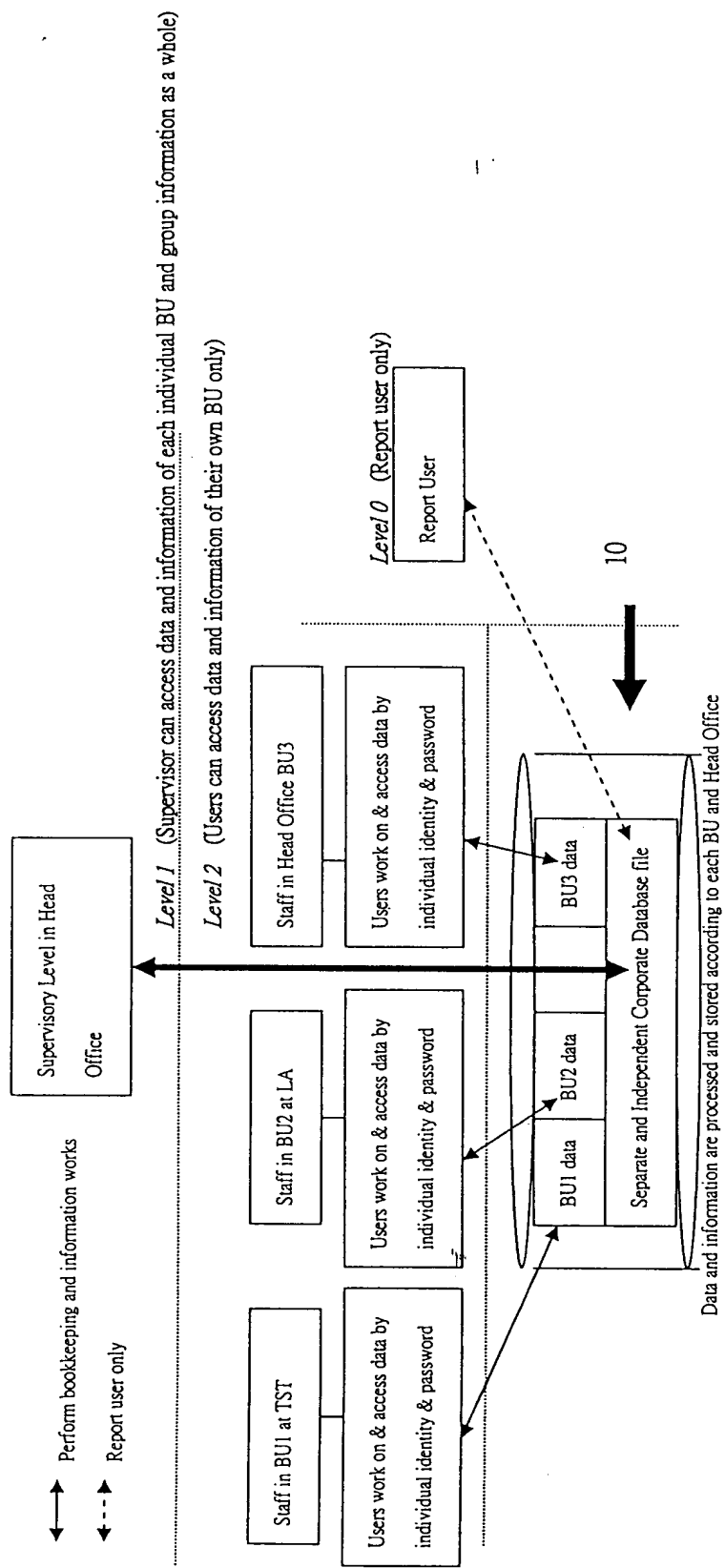


FIGURE 9

For preparing outstanding report



Item 1

<i>Debit Record-set</i>	User's Identity	Account Code	Amount Captured	<i>Amount in Debit Field - a</i>	zero	Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement
	Business Unit	Currency				
<i>Credit Record-set</i>	User's Identity	Account Code	Amount Captured	zero	<i>Amount in Credit Field - b = a</i>	Amount in Open-Invoice Field in case of AP and be reduced by Payment Settlement
	Business Unit	Currency				

Debit amount equal to credit amount.

Item 2

<i>Debit Record-set</i>	User's Identity	Account Code	Amount Captured	<i>Amount in Debit Field - a</i>	zero	Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement
	Business Unit	Currency				
<i>Credit Record-set</i>	User's Identity	Account Code	Amount Captured	zero	<i>Amount in Credit Field - b</i>	Amount in Open-Invoice Field in case of AP and be reduced by Payment Settlement
	Business Unit	Currency				
<i>Exchange Record-set</i>	User's Identity	Account Code		<i>Amount in Debit Field if adverse and zero in credit field (a-b) < 0</i>	<i>Amount in Credit Field if favor and zero in debit field (a-b) > 0</i>	zero
	Business Unit	Currency				

Total Debit amount equal to total credit amount.

FIGURE 10

For preparing outstanding report



Item 3

		Total Debit amount equal to total credit			
Debit Record-set	User's Identity	Account Code	Amount Captured	Amount in Debit Field - a	zero
	Business Unit	Currency			
Credit Record-set	User's Identity	Account Code	Amount Captured	zero	Amount in Credit Field - (a+b)
	Business Unit	Currency			
Additional Debit Record-set for procedure in Figure 5	User's Identity	Account Code	Amount Captured	Amount in Debit Field - b	zero
	Business Unit	Currency			
Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement					
Amount in Open-Invoice Field in case of AP and be reduced by Payment Settlement					
Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement					

Item 4

		Total Debit amount equal to total credit			
Debit Record-set	User's Identity	Account Code	Amount Captured	Amount in Debit Field - a	zero
	Business Unit	Currency			
Credit Record-set	User's Identity	Account Code	Amount Captured	zero	Amount in Credit Field - c
	Business Unit	Currency			
Additional Debit Record-set for procedure in Figure 5	User's Identity	Account Code	Amount Captured	Amount in Debit Field - b	zero
	Business Unit	Currency			
Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement					
Amount in Open-Invoice Field in case of AP and be reduced by Payment Settlement					
Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement					
zero					
Amount in Credit Field if favor and zero in debit field (a+b-c) > 0					
Amount in Debit Field if adverse and zero in credit field (a+b-c) < 0					
Exchange Record-set					

FIGURE 11

Item 5

Debit Record-set	User' s Identity	Account Code	Amount Captured	Amount in Debit Field - a	zero	Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement
	Business Unit	Currency				
Dummy Record Set	User' s Identity	Account Code	Amount Captured	zero	Amount in Credit Field - b = a	zero
	Business Unit	Currency				
Debit amount equal to credit amount						

Item 6

Debit Record-set	User's Identity	Account Code	Amount Captured	Amount in Debit Field - a	zero	Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement
	Business Unit	Currency				
Credit Record-set	User's Identity	Account Code	Amount Captured	zero	Amount in Credit Field - (a+b)	Amount in Open-Invoice Field in case of AP and be reduced by Payment Settlement
	Business Unit	Currency				
Additional Debit Record-set for procedure in Figure 5	User's Identity	Account Code	Amount Captured	Amount in Debit Field - b	zero	Amount in Open-Invoice Field in case of AR and be reduced by Receipt Settlement
	Business Unit	Currency				
Total Debit amount equal to total credit						

FIGURE 12

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - ACCOUNT RECEIVABLE VOUCHER HEAD OFFICE * 2000/4/1 - 2001/3/31

Customer Name Selection

Select Deb (or) Debtor Name(q) ... Category of income selection ... Debit Record-set (S)

And Select Income Category Income Category Or Transfer to records of Inter Company Account(w) ... Credit Record-set (O)

Details (Input, Yes, amount, increase, of, returns, inward)

Invoice No. (*) Invoice Date (M/D/Y) Date (cannot be default as today)

Description Invoice Amount (\$) Amount print on bill / invoice

Currency? HKD Spot Rate (Max. 5 digits) 1

>> calling exchange calculator

Enter

Number print on bill

In case of foreign currency transaction *

Description to product, eg dress

If foreign currency, transaction rate eg RMB1.05 *

* In case of local currency, these two cells need not be input.

FIGURE 13

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - ACCOUNT PAYABLE VOUCHER

HEAD OFFICE * 2000/4/1 - 2001/1/31

Select Creditor (S)

Creditor Name (a) Select Supplier / seller name

And Select Cost Category (O)

Cost Category Or Transfer to records of Inter Company Account (w) Select cost type, eg cloth

Details (Input type amount in case of returns inward)

Supplier Invoice No. (a)	<input type="text"/>	Invoice Date (M/D/Y)	<input type="text"/>
Description	<input type="text"/>	Invoice Amount (S)	<input type="text"/>
Currency?	HKD <input type="text"/>	Spot Rate (Max. 5 digits)	<input type="text"/>

FIGURE 14

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - RECEIPT VOUCHER

HEAD OFFICE * 2000/4/1 - 2001/3/31

Select Received By

Bank Account(s) OR Petty Cash(s) OR

Officer(s) OR Inter-Company(s) OR

And Select Receipt Item (Select one only)

Asset or Liability Item(s) OR

Settle Debtor(s) OR

Income or Expense Item(s) OR Sub Income or Returns Outward(s)

Debit Record-set (S)

Credit Record-set (O)

Debit Input Give amount for expense transactions

Receive Ref (Bank Advice(s))

Description

Mode Continue ☐

Currency HKD ☐

Receipt Date (M/D/Y)

Amount (\$)

Spot Rate (Max. 5 digits)

< >> calling exchange calculator

Select account of causing money flow into the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

Select account of money flow into the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

FIGURE 15

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - PAYMENT VOUCHER

HEAD OFFICE * 2000/4/1 - 2001/3/31

Select Paid by (select one only)

Bank Account(a) OR Petty Cash(w) OR

Officer(e) OR Inter-Company (i)

And Select Payment Item (select one only)

Asset or Liability Items(s) OR

Settle Creditor(s) OR

Income or Expense Item(d) Sub Costs or Returns Inward (i)

Details: Input amount for income transactions

Paid Reference (cheque #)(x) Payment Date (M/D/Y)

Description Amount (\$)

Mode Continue

Currency HKD Spot Rate (Max. 5 digits)

>> calling exchange calculator

Enter

Select account of causing money flow out of the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

Select account of money flow out of the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

Credit Record-set (S)

Debit Record-set (O)

FIGURE 16

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - MONEY TRANSFER VOUCHER HEAD OFFICE * 2000/4/1 - 2001/3/31

Select RECEIVED money by (select one only)

Bank Account (q) OR Petty Cash (w) OR
 Officer (e) Inter-Company (r) Debit Record-set (O)

And select SPAD money by (select one only)

Bank Account (s) OR Petty Cash (v) OR
 Officer (d) Inter-Company (t) Credit Record-set (S)

Details

Transfer Reference (usually cheque no.) (k) Transfer Date (M/D/Y)
 Description Transfer Amount (\$)
 Currency? HKD Spot Rate (Max. 5 digits)
☐ calling exchange calculator

Select account of money flow to other monetary account of the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

Select account of money flow from other corresponding monetary account of the company.

*Select one account from any one of four categories. Account type divided into four categories for easy understood/reference of users

FIGURE 17

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - JOURNAL VOUCHER

HEAD OFFICE * 2000/4/1 - 2001/3/31

Select one account for each account:

Fixed Asset(s)	---	OR	Other Income / Expense(w)	---
Debtor / Creditor(r)	---	OR	Bank and Cash(q)	---
Other Asset / Liability (t)	---	OR	Inter-Co / Officer (y)	---
Outstanding Debtor / Creditor(s)	---	OR		
Sub Income / Cost(u)	---			

Record-set (O)

Details (Enter spot rate for calculating exchange difference for this transaction):

Reference(s)		Transaction Date (M/D/Y)?	
Description(s)		"Diff"	
Amount (Dr) (\$)	0	Amount (Cr) (\$)	0
Currency	HKD	Spot Rate (Max. 5 digits)	1

C >> calling exchange calculator

Continue until the cell "Diff" is equal to zero which represents the balancing of current journal

Enter

Debit / Credit Record-set (O) depending on discretionary of users.

AND program will create a corresponding Credit / Debit dummy Record-set (S) depending on the summation amount of record-sets (O)s.

In case the summation = 0, dummy will be deleted by program;

In case of summation < 0, the dummy will be a Debit side and equal to Abs(summation amount);
In case of summation > 0 the dummy will be a Credit side and equal to summation amount.

Select account of asset, liabilities, income, expenses or capital

*Select one account from any one of eight categories. Account type divided into eight categories for easy understood/reference of users

FIGURE 18

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - RECEIPT VOUCHER

HEAD OFFICE * 2000/4/1 - 2001/3/31

Enter

(*) Delete Record Cancel Delete

Journal Date 2000/11/11 Journal Code and Number RR112000-6

Code	Account Name	Sub Code	Sub Name	Rate	Status	Debit (HKD)	Credit (HKD)
Description	FX	CR Rate	Spot Rate	Status	Debit (HKD)	Credit (HKD)	
25BK Bank Account	BBUS	HSBC	Test				
Test voucher sample; test Voucher Sample 2	DEM11000	3.88486	3.85000	O	42,733.50	0.00	
21AR Accounts Receivable	CN01	Nara	Test				
Test voucher sample	DEM5000	3.85000	3.85000	O	0.00	19,250.00	
73Ex Exchange Difference	CN01	Nara	Test				
Test voucher sample	HKD-19075.68	0.03486	0.03486	O	0.00	383.50	
61SI 其他收入			Test				
test Voucher Sample 2	DEM6000	3.85000	3.85000	O	0.00	23,100.00	
					42,733.50	42,733.50	

Dept : Head Office; User : aaa

FIGURE 19

CP Accounting - Microsoft Internet Explorer			
DEMO LIMITED		HEAD OFFICE * 2000/4/1 - 2001/3/31	
PROFIT AND LOSS STATEMENT Working Period : (2000/4/1 - 2001/3/31)		<input type="button" value="Enter"/>	
Code	Acc. Name	Sub Total (HKD)	Total Balance (HKD) (%)
Turnover			
60IP	Principal Income	17,171,596.06	
			17,171,596.06 100.00%
Cost of Turnover			
70CP	Principal Costs	14,437,048.55	
			-14,437,048.55 -84.08%
	GROSS PROFIT		2,734,547.51 15.92%
Other Income			
61DR	折扣收入	481.00	
61Rent	租金收入	60,000.00	
61SI	其他收入	25,589.06	
			86,070.06
			2,820,617.57

FIGURE 20

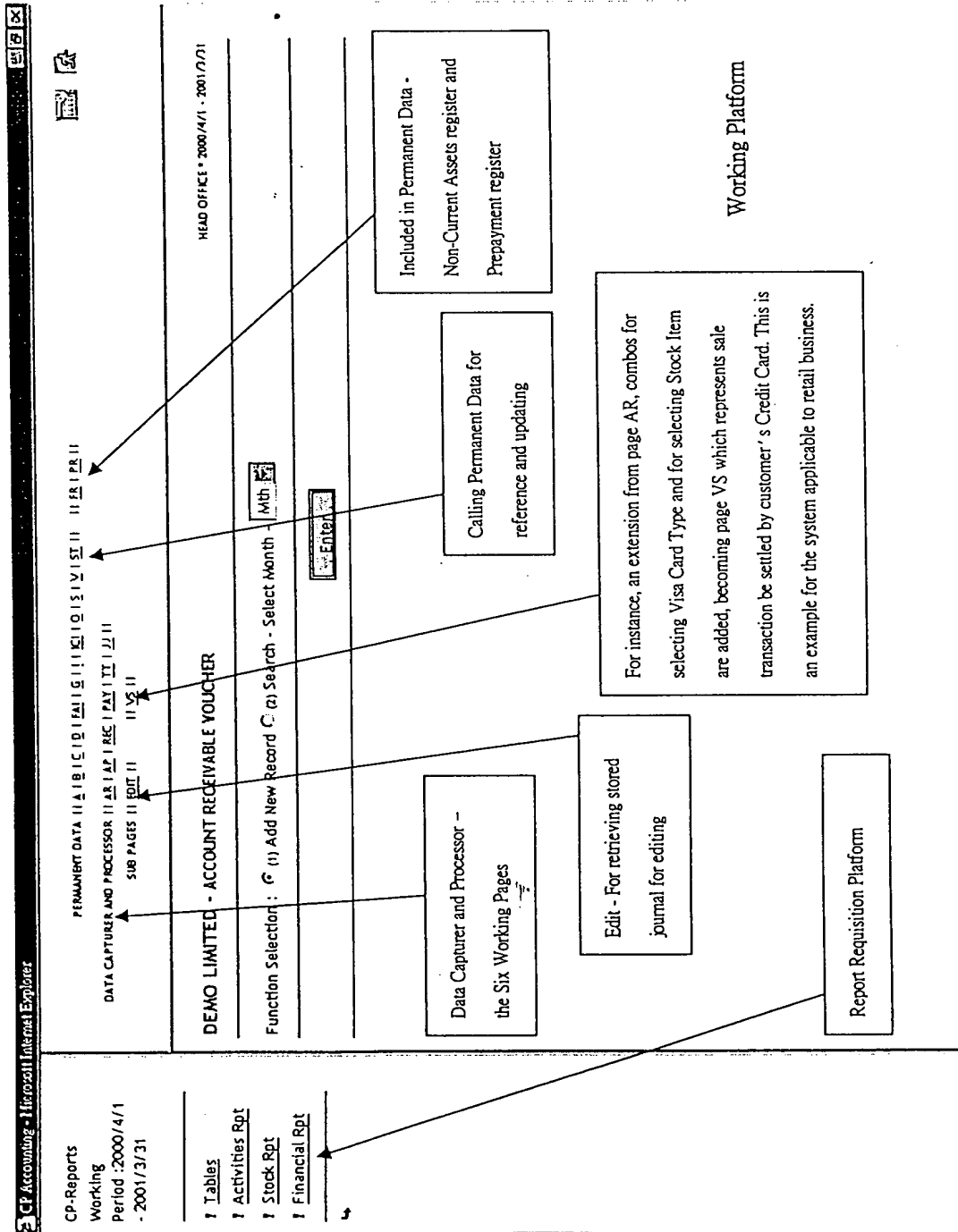


FIGURE 21

<i>Data Capturer and Processor</i>	<i>Type of Transaction</i>	<i>Debit Field in Debit Record-set</i>	<i>Credit Field in Credit Record-set</i>
AR page	Credit sales	Debtor receivable (S)	Income (O)
AP page	Credit purchase	Cost / Expenditure (O)	Creditor payable (S)
Rec page	Monetary in	Monetary account as receipt bank (S)	Account caused the money flow in (O)
Pay page	Monetary out	Account caused the money flow out (O)	Monetary account as payment bank (S)
TT page	Monetary transfer	Monetary account flow in (O)	Monetary account flow out (S)
JJ page (1 st case)	general transaction	Account - increment in asset or expenditure (O)	Equal amount in dummy record-set (S)
JJ page (2 nd case)	general transaction	Equal amount in dummy record-set (S)	Account - increment in liabilities or income (O)

Depending on rules pre-set in each of the six pages, the record-set (O) and record-set (S) to be posted to Debit Field of Debit Record-Set or Credit Field of Credit Record-Set.

FIGURE 22

CP Accounting - Microsoft Internet Explorer

DEMO LIMITED - SAMPLES SELECTION FOR AUDITORS USE * 2000/4/1 - 2001/3/31

Selection Category: Criteria: Accounts Category:

Confirmation ☐ (1) AR ☐ (2) AP Amount Bigger than ☐ N/A Bigger than / Interval

Transaction Test?: ☐ (a) Sale ☐ (w) Purchase The Biggest one per Month ☐ 出口單 ☐ Month Position / Interval

Bank Transaction Test?: ☐ (a) Receipt ☐ (s) Payment The Biggest one per Month ☐ BBUS ☐ Month Position / Interval

Cut Off Test? ☐ (x) Sale ☐ (y) Purchase N/A 出口單 ☐ Month Position / Interval

FIGURE 23